IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

| In re Patent Application of | MAIL STOP AFTER FINAL |
|---|--------------------------|
| Jung-hoe KIM et al. | Group Art Unit: 2626 |
| Application No.: 10/735,894 |) Examiner: N. Lennox |
| Filed: December 16, 2003 | Confirmation No.: 5705 |
| For: METHOD AND APPARATUS FOR ENCODING/DECODING AUDIO DATA WITH SCALABILITY |))) |

RESPONSE UNDER 37 C.F.R. § 1.116

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In complete response to the final Official Action dated February 7, 2008,

Applicants submit herewith the following Response.

Remarks begin on page 2 of this Response.